

**AMENDMENTS TO THE CLAIMS**

Please amend pending claims 3-14, and add new claims 15-17, in accordance with the following list of claims.

1-2 (Cancelled)

3. (Currently Amended) A ~~computing computer~~ method for accounting as set forth in claim 12, wherein the ~~number~~ plurality of different kinds of accounting screens is at least eight in number.

4. (Currently Amended) A ~~computing computer~~ method for accounting as set forth in claim 12, wherein said accounting screens include a screen for entering occurrence of a flow of money.

5. (Currently Amended) A ~~computing computer~~ method for accounting as set forth in claim 12, wherein said accounting screens include a screen for entering occurrence of a flow of merchandise.

6. (Currently Amended) A ~~computing computer~~ method for accounting as set forth in claim 12 wherein said accounting screens include a screen for display of merchandise management.

7. (Currently Amended) A ~~computing computer~~ method for accounting as set forth in claim 12, wherein said accounting screens include a screen for display of customer management.

8. (Currently Amended) A ~~computing computer~~ method for accounting as set forth in claim 12, wherein said accounting screens include a screen for financial management displaying the amounts for of debit and credit transactions under a plurality of account headings.

9. (Currently Amended) A computing computer method for accounting as set forth in claim 12, wherein said accounting screens include a screen for displaying a closing account or a the settlement of accounts.

10. (Currently Amended) A computing computer method for accounting as set forth in claim 12, wherein said accounting screens include a screen for displaying a statement of accounts written in a predetermined form.

11. (Currently Amended) A computing computer method for accounting as set forth in claim 12, wherein said accounting screens include a screen for display of business ratio analysis.

12. (Currently Amended) A computing computer method for accounting according to an accounting method based on double-entry bookkeeping, comprising the steps of:

- (a) installing and storing on a computer system spreadsheet software capable of for creating and displaying accounting screens each of which is a matrix of cells including input cells and output cells;
- (b) storing on the computer system functional formulas and/or operational expressions for use in determining, based on a first set of numerical values entered in the input cells, a second set of numerical values to be displayed in the output cells;
- (c) creating with said spreadsheet software a plurality of at least N different kinds of said accounting screens;
- (d) calling up said plurality of at least N different kinds of accounting screens to spread and arrange said plurality of at least N different kinds of accounting screens for display on the computer system;
- (e) for each one of a plurality of financial transactions, entering into the computer system, contemporaneously with said one transaction, an input numerical value in a predetermined input cell of said displayed accounting screens;
- (f) using the computer system for performing computations, based on the input numerical values and according to the functional formulas and/or operational expressions, to determine display numerical values indicative of the computation results for display in

predetermined output cells of said displayed accounting screens so as to complete each of the accounting screens;

(g) creating on the computer system a first file in which all the accounting screens completed in steps (a) through (f) are stored;

(h) storing and printing out, using the computer system, the first file created in step (g);

(i) creating on the computer system a second file in addition to said first file;

(j) calling up said second file after step (h) to spread and arrange said second file for display on the computer system;

(k) recalling said first file after step (j) and performing predetermined computations on the computer system for said first file based on the double-entry bookkeeping accounting method; and

(l) combining or merging on the computer system said first file, for which the predetermined computations have been performed in step (k), into said second file spread and arranged in step (j) so that a final state of said first file will be handed down to said second file.

13. (Currently Amended) A computing computer method for accounting as set forth in claim 12, wherein said step (e) is executed for a fiscal period at the beginning of said fiscal period.

14. (Currently Amended) A computing computer method for accounting as set forth in claim 12, wherein said step (e) is executed for a fiscal period at the end of said fiscal period.

15. (New) A computer method for accounting as set forth in claim 12, wherein the first file and the second file correspond to different time periods, and the combining or merging of the first file and the second file is performed for increasing in quantity the input cells for data entry.

16. (New) A computer method for accounting as set forth in claim 12, wherein the plurality of different screens are spread and arranged to provide an overview of current financial circumstances simultaneously with entry of each of the plurality of financial transactions.

17. (New) A computer method for accounting as set forth in claim 12, wherein the input cells are marked with distinctive symbols to facilitate accurate and expeditious data entry, the respective symbols for daily transaction items, initial items and end-term items being different from each other.